

OSP Information Sheet

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IDC/F&A Rates:

Effective 9/17/15

44% Research-Federal
57% Instruction
34.5% Other Institutional Activities
26% Off-Campus
19.3% Off-Campus Other
17.5% CESU (MTDC)
17.5% National Park Service - YNP
17.5% USGS - MT Co-Op Fisheries

Under the Uniform Guidance, the federally negotiated F&A rate for subcontractors must be honored. 10% de minimis rate is allowed for entities without a federally negotiated rate agreement. MSU's negotiated F&A rate must be accepted by all agencies unless restricted by statute, program or regulation. Refer to solicitation (RFP, RFQ, RFA, BAA)

Modified Total Direct Costs (MTDC) Base:

Total direct costs less: Individual equipment items > \$5,000
Subcontract expenditures over \$25,000
Student tuition remission (awards)
Participant support costs

State Agencies:

IDC Rate: 25% of total direct costs, unless federal pass-through, then full federal rate applies

Federal Maximums:

NSF: Max daily consulting rate: \$634 as of 1/14
NIH: Max annual salary; \$187,000 effective 1/8/17
EPA: Max hourly rate: \$74.50 effective 5/31/11

Employee Benefit Estimates:

(Percentages Based on Campus Wide Averages)

37.0% Faculty & Professional
47.0% Classified
1.0% Students (when registered full-time)
9.0% Hourly (students part-time)
OSP Term Pool - 1%

Student Benefit Estimates:

Considered full-time if:

Grad: 6 credits or more = 1%
Undergrad: 6 credits or more = 1%
Part-Time: Less than 6 credits = 9%

Benefit estimates are for budgeting purposes. Actual benefit percent varies with each employee. Employees at less than 1.0 FTE will be higher than stated.

Contact OSP for additional information.

The payroll paperwork/EPAF deadline is the 20th of every month (or the preceding workday if the date falls on a Sat./Sun.)

MSU Tax/Employer Identification Number (TIN/EIN): 81-6010045 **NAICS Code: 611310** **SIC Code: 8221**
DUN's Number: 625447982 **ASAP: 3034514** **Agency ID/Business Unit#: 51040**
Congressional District: AL or 1 **For Grants.gov: MT-001** **Cage Code: 1-KQE9**
MSU Land Grant Status: 1893 **IPF Code: 1381104** **MT Land Grant (Morrill Act): 1862**

TRAVEL Information:

Call OSP at X2381 for any questions

Lodging Allowances & Meal Per Diems:

	<u>In-State</u>	<u>Out-of-State</u> (10-1-16)	<u>Foreign</u>
Lodging:	\$77.00	\$91.00	Current Federal Rates -
Meals: Breakfast (12:01 am - 10:00 am)	\$5.00	\$11.00	See webpage below
Lunch (10:01 am - 3:00 pm)	\$6.00	\$12.00	Variable Rates
Dinner (3:01 pm - 12:00 am)	\$12.00	\$23.00	Variable Rates
Total meals/day:	<u>\$23.00</u>	<u>\$46.00</u>	Variable Rates

Mileage Rates:

Car: \$.535, \$.505 after 1,000 mi./month, & 0.258/mi. w/o use justification; Personal Aircraft: \$1.07/mi. (as of 1/1/17)

Lodging Exceptions: Lodging without receipt = \$12.00 per day

Actual costs allowed for lodging in high-cost cities and foreign travel rates are available on the web at:

http://aoprals.state.gov/content.asp?content_id=184&menu_id=78

Dates of Assurances of Compliance:

Rehabilitation Act - 09/02/77
Title VI, Civil Rights - 01/06/65
Title IX, Sex Discrimination - 07/21/76
FIPS State Code - 30

MSU Federal-Wide Assurance Numbers:

Human Subjects: 00000165 (expires 2/13/20) IRB#00000799
Animal Welfare: A3627-01 AAALAC #713 (effective 07/15/97)
MSU Associated Research Level - Intensive
FICE Code: 002532
SAM Registration 3/6/02, expires 2/2/18

Date of IDC (F&A) Rate Agreement - 9/17/15

Cognizant Agency: DHHS, Jeanette Lu, 90 7th Street, Suite 4-600, San Francisco, CA 94103

Phone: (415) 437-7820 E-mail: dcasf@psc.hhs.gov

MSU Research Web Page: <http://www.montana.edu/wwwvr/index.html>

F&A (IDC) Calculation Examples
Current rates are available on page 1

Example 1 (without subcontract) NSF Proposal - allows full federal research rate, 44% Modified Total Direct

MSU Budget Detail			
Salaries	\$36,000	Subtotal	\$68,220
Benefits	\$11,520	IDCs	<u>\$24,737</u> (IDCs are calculated as total directs less
Travel	\$6,000	Total	<u><u>\$92,957</u></u> equipment < 5000, 68220 - 12000 = 56220 *
Supplies	\$2,700		.44 = 24737)
Equipment	<u>\$12,000</u>		
Subtotal	\$68,220		

Example 2 (with subcontracts) NSF Proposal - allows full federal research rate, 44% Modified Total Direct
 Proposal includes 2 subcontracts of \$35,000 each

MSU Budget Detail			
Salaries	\$36,000	Subtotal	\$138,220
Benefits	\$11,520	IDCs	<u>\$49,377</u> (IDCs are calculated as total directs less
Subcontracts	\$70,000	Total	<u><u>\$187,597</u></u> equipment < 6000, and 1st \$25k on
Supplies	\$2,700		subcontracts)
Travel	\$12,000		
Equipment	<u>\$6,000</u>		(IDCs 138220-6000-20000 = 112220 * .44 = 49377)
Subtotal	\$138,220		

Example 3 State of Montana (BOR Policy) allows 25% - unless Federal pass through then full federal negotiated rate applies

MSU Budget Detail		25% of total direct costs
Salaries	\$35,000	
Benefits	\$11,200	
Travel	\$4,500	
Supplies	\$2,750	
Subtotal	<u>\$53,450</u>	
IDCs	\$13,362	(53450* .25 = 13362)
Total	<u><u>\$66,812</u></u>	

Cost Share/Match Calculation Example

Mt Board of Research & Commercialization requires 25% match of total funds requested

MSU Budget Detail		MSU Cost Sharing Policy is available at:
Requested from sponsor	\$187,500.00	http://www.montana.edu/wwwvr/osp/Costsharingpolicy.html
25% match required	<u>\$62,500.00</u>	
Total	<u><u>\$250,000.00</u></u>	(250000 * .75 = 187500) (250000*.25 = 62500)

For specific budget questions contact your OSP Fiscal Manager at 994-2381.
 Fiscal Manager department assignments are available at:
<http://www.montana.edu/wwwvr/osp/grants/OSPFiscalManagers.pdf>